

Heather Fredette

From: Heather Fredette
Sent: Friday, August 31, 2007 10:43 AM
To: 'balirashid@sbcglobal.net'
Subject: FW: Office Review

Ali Rashid,
I forgot to mention one other item we need. We also need a list of all returns started in each office.

Thank you,

Heather Fredette
Director of Internal Audit
1716 Corporate Landing Parkway
Virginia Beach, VA 23454
Office Phone: (757)301-8139
Cell Phone: (757)303-5401
Fax: (757)493-0169

From: Heather Fredette
Sent: Friday, August 31, 2007 10:40 AM
To: 'balirashid@sbcglobal.net'
Subject: Office Review

Ali Rashid,
Ryan Dodson and I will be returning to Houston on Tuesday September 4th to review your offices. We will plan on reviewing all five of your offices over September 4th and 5th. We need access to the following items:

- Access to all computers and servers in all offices
- Client files (electronic and paper), including Bank Applications and Paperwork
- Bank Statements
- Employment Records (employee contracts, hours worked, time cards, payment files, payroll journals, etc.)
- A list of all marketing promotions/discounts offered during tax season
- A report on what customers used which discounts
- Leases for all offices
- Insurance policies for all offices

We will meet at your processing office at 1215 Main Street, Pasadena, TX, on September 4th at 10am.

Thank you,

Heather Fredette
Director of Internal Audit
1716 Corporate Landing Parkway
Virginia Beach, VA 23454
Office Phone: (757)301-8139
Cell Phone: (757)303-5401
Fax: (757)493-0169

9/25/2007

EXHIBIT

3

Exhibit to 1202